

MATERIALS ON CORPORATE INCOME TAXATION

WILLIAM J. BIES

1996/1997

BORA LASKIN LAW LIBRARY

OCT 1 1996

FACULTY OF LAW UNIVERSITY OF TORONTO

BORA LASKIN LAW LIBRARY UNIVERSITY OF TORONTO

MATERIALS ON CORPORATE INCOME TAXATION

WILLIAM J. BIES

1996/1997



INDEX

4		Page No.
<u>Literature</u>		
Dunn and Nielsen	Exchanges of Property for Shares: Section 85 - Part 1 1995 Canadian Tax Journal, pp. 203-221.	1
Dunn and Nielsen	Exchanges of Property for Shares: Section 85 - Part 2 1995 Canadian Tax Journal, pp. 496-515.	20
Ewens	Reorganizations of Capital: Section 86 1995 Canadian Tax Journal, pp. 783-792.	40
Bernstein	Corporate Control: An Evolving Concept; Canadian 1995 Canadian Tax Journal, pp. 1412-1440	50
Cobb	Share-For-Share Exchanges: Section 85.1 1995 Canadian Tax Journal, pp. 2230-2242.	79
Kellough and McQuillan	The Small Business Deduction and Associated Corporations Taxation of Private Corporations and their Shareholders Canadian Tax Paper No. 95, pp. 6:1-6:74	92
Kellough and McQuillan	Transferring Assets to a Private Corporation Taxation of Private Corporations and their Shareholders Canadian Tax Paper No. 95, pp. 8:1-8:49	166
Interpretation	Bulletins	
IT-64R3	Corporations: Association and Control - After 1988 (March 9, 1992)	215
IT-66R6	Capital Dividends (May 31, 1991)	231

		Page No
IT-67R3	Taxable Dividends from Corporations resident in Canada (May 15, 1992)	238
IT-88R2	Stock Dividends (May 31, 1991)	243
IT-119R3	Debts of Shareholders, Certain Persons connected with Shareholders, etc. (October 12, 1984)	249
IT-243R4	Dividend Refund to Private Corporation (February 12, 1996)	258
IT-269R3	Part IV Tax on Taxable Dividends Received by a Private Corporation or a Subject Corporation (November 29, 1991)	271
IT-391R	Status of Corporations (September 14, 1992)	276
IT-419R	Meaning of Arm's Length (August 24, 1995)	280
IT-458R	Canadian-Controlled Private Corporation (May 31, 1991)	287
IT-463R2	Paid-up Capital (September 8, 1995)	292
IT-489R	Non-Arm's Length Sale of Shares to a Corporation (February 28, 1994)	296
Information	<u>Circulars</u>	
IC-76-19R3	Transfer of Property to a Corporation Under Section 85 (June 17, 1996)	311

		Page No
Advance Tax	Rulings	
ATR-36	Estate Freeze (November 4, 1988)	318
ATR-54	Reduction of Paid-Up Capital (April 8, 1993)	322
ATR-57	Transfer of Property for Estate Planning Purposes (May 28, 1993)	325
Technical Inte	erpretations - Revenue Canada	
Association and Acquisition of Control September 24, 1990 - Document number: ACC9622		
Election not to be Associated with Another Corporation and Small Business Deduction November 19, 1990 - Document number: NV90_164.166		332
GAAR to Prevent Multiple Access to Small Business Deduction by Same Group of People December 5, 1990 - Document number: DC90_235.240		
Shareholders Agreement and Control May 14, 1992 - Document number: 9203565		
Right of First Refusal - Shotgun Arrangement June 11, 1992 - Document number: 2M01280		
Associated Corporations Rule August 21, 1992 - Document number: 9219885		344
Contributed Surplus - Paid-up Capital May 3, 1993 - Document number: 9307185		
Association Rules - Shares Owned by Trust April 25, 1994 - Document number: 9410075		

	<u>Page No.</u>
Paid-up Capital August 12, 1994 - Document number: 9325945	352
Retraction Right February 2, 1995 - Document number: 9500555	355
Surplus Strips October 12, 1995 - Document number: 9525030	357
"Definition of "Wholly Owned Corporation" February 20, 1996 - Document number: 9523405	364
Department of Finance Technical Notes	
Section 84	366
Section 84.1	369
Section 84.2	375
Section 85	376
Section 85.1	387
Section 86	390
Section 125	392
Section 212.1	412
Section 256	416